

SECNAVINST 7320.10a

- SECNAVINST 7320.10A establish Department of Navy policies and procedures for General Fund and Working Capital Fund personal property management.
- Accountable systems of record for Navy are: Defense Property Accountability System and Navy ERP (with few exceptions).

Policy

PP&E Classifications

Asset Category	Dollar Value	Accountable Property System Requirement
Capital	\$100,000 & above Affects Financial Statements	MANDATORY
Minor	\$5000 to \$99,999	MANDATORY
Pilferable	No \$ value specified	MANDATORY
Government Furnished Equipment	Regardless of \$ value specified, must be Listed on the contract	MANDATORY
Military	\$100,000 & above	MANDATORY Contained in a separate data base from all other assets
Sub-Minor	Under \$5000	OPTIONAL